National Energy Board | Office national de l'énergie

National Energy Board

2013 - 14

Report on Plans and Priorities

Gaetan Caron
Chair and CEO
National Energy Board

The Honourable Joe Oliver, P.C., M.P.
Minister
Natural Resources

Canada

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Message from the Chair and CEO

For the National Energy Board, this past year was one of legislative change, an ever increasing focus on safety, and a continued effort to engage Northerners on issues that directly affect them.

The passing of the *Jobs, Growth and Long-term Prosperity Act* brought with it the first significant changes to the NEB Act since its creation. These changes resulted in new tools to increase regulatory efficiency and predictability for both applicants and the public around time limits for applications. Parliament has set time limits for facility project reviews which will not exceed 15 months. I have been given the responsibility to ensure these time limits are met and the NEB is well-positioned to handle this continued influx of major applications.

The NEB Act has also been amended to address what the Board may consider when deciding whether to issue a gas export license. When reviewing an application for a license, the Board can now only consider whether the quantity to be exported is surplus to Canadian needs, taking into account trends in discovery of the resource. In so doing, Canadians will have the resources that they need at home.

This coming year, the NEB will continue to demonstrate our ongoing commitment to our priority of safety and environmental protection. The Government of Canada, as part of its plan for *Responsible Resource Development*, has provided the NEB with funds to hire additional staff, increase the number of annual inspections for our regulated companies by fifty per cent and double the number of comprehensive audits. Starting in July, the NEB will be able to utilize another tool in our compliance and enforcement toolkit, administrative monetary penalties (AMPs). This will allow us to issue financial penalties to companies, third-party contractors and individuals for violation of safety and environmental protection legislation.

The Board's expectations for its requirements pertaining to an organizational culture of safety and effective management systems will be front and centre this year. This includes a requirement for companies to designate an officer who is personally accountable for the management system and outcomes related to safety and environmental protection. The Board will also complete its final commitment made in the NEB Action Plan on Safety and Environmental Protection by hosting a Safety Forum in June 2013. Key issues at this forum will include corporate leadership's role in building and maintaining a safety culture, integration within management systems and effective safety performance measurement. I firmly believe these measures will provide the foundation for an increasingly robust, industry-wide culture of safety.

Finally, the NEB will continue to prioritize developing trust with Northerners and Northern institutions. This will include engagement at all levels, from youth to elders to institutions created by land claims. The NEB is committed to hearing the voices of those who know and love the North best before it deals with applications for resource development affecting them.

The past year was one of change for the NEB. The coming year will see more of this exciting change as we hold true to our commitment to work in the public interest so that we can continue to protect and reflect the values of the Canadians we serve.

Gaétan Caron
Chair and CEO
National Energy Board

Section 1
Organizational Overview

Raison d'être

The National Energy Board is an independent federal, quasi-judicial, regulatory tribunal established in 1959 to promote safety and security, environmental protection, and economic efficiency in the Canadian public interest within the mandate set by Parliament for the regulation of pipelines, energy development and trade.

Responsibilities

The main responsibilities of the NEB are established in the *National Energy Board Act* (NEB Act) and include regulating:

- The construction, operation, and abandonment of pipelines that cross international borders or provincial boundaries, as well as the associated pipeline tolls and tariffs;
- The construction and operation of international power lines and designated interprovincial power lines; and
- Imports of natural gas and exports of crude oil, natural gas liquids, natural gas, refined petroleum products and electricity.

Additionally, the Board has regulatory responsibilities for oil and gas exploration and production activities in Canada Lands[1] not otherwise regulated under joint federal/provincial accords. These regulatory responsibilities are set out in the *Canada Oil and Gas Operations Act* and the *Canada Petroleum Resources Act*.

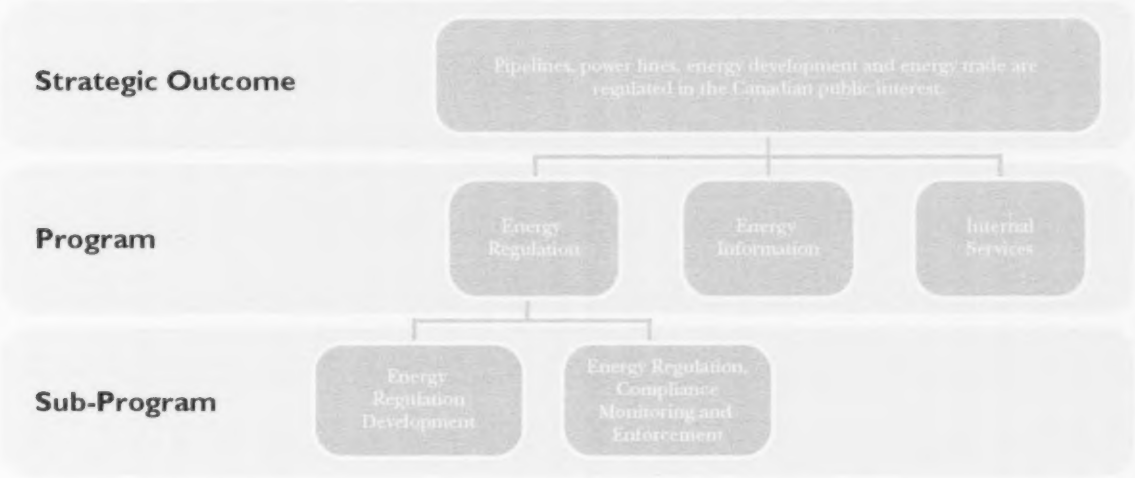
The NEB conducts an environmental assessment (EA) during its review of applications for facilities and activities under its jurisdiction. For certain projects, an EA is also required by federal legislation such as the *Canadian Environmental Assessment Act, 2012*, the *Mackenzie Valley Resource Management Act*, the *Inuvialuit Final Agreement* or the *Nunavut Land Claims Agreement*. Certain Board inspectors are appointed Health and Safety Officers by the Minister of Labour to administer Part II of the *Canada Labour Code* as it applies to NEB-regulated facilities and activities.

The Board also monitors aspects of energy supply, demand, production, development and trade that fall within the jurisdiction of the federal government. The Board reports to Parliament through the Minister of Natural Resources.

1 For the purposes of this RPP, Canada Lands is defined as the Northwest Territories, Nunavut, and submarine areas, not within a province, in the internal waters of Canada, the territorial sea of Canada or the continental shelf of Canada, but does not include the adjoining area, as defined in section 2 of the *Yukon Act*.

Strategic Outcome(s) and Program Alignment Architecture (PAA)

The diagram below illustrates the NEB's strategic outcome and program alignment architecture. The Board's programs and sub-programs all contribute to achieving the strategic outcome.



Organizational Priorities

The following organizational priorities will be the focus of the Board's attention and resources during this reporting period. These priorities and the associated plans are aimed at continuing to deliver on the Board's strategic outcome.

Priority	Type	Program
Continuous improvement of safety and environmental outcomes.	Previously committed to	Energy Regulation

Description

Why is this a priority?

- Safety and environmental protection are of paramount importance to the Board. As an independent federal regulator, the Board regulates safety and security, environmental protection and economic efficiency in the Canadian public interest within the mandate set by the Parliament of Canada.

Plans for meeting the priority

- Implementation of changes to the NEB Act resulting from the Government's plan for *Responsible Resource Development* as enacted by the *Jobs, Growth and Long-Term Prosperity Act* and the Economic Action Plan (2012):
    - Increase inspections and audits; and
    - Develop and implement administrative monetary penalties (AMPs).
- Continue to implement the Action Plan on Safety and Environmental Protection to promote building and maintaining safety cultures. The Board will be hosting a Safety Forum in June 2013. Key issues of this forum will include corporate leadership's role in building and maintaining a safety culture, integration within management systems and effective safety performance measurement.
- Develop data management to enhance the collection and analysis of data on pipeline performance and the causes of unsafe situations and non-compliance. This includes new leading performance measures as well as methods for analysis and improved information systems for data. This will enhance the Board's ability to: select appropriate areas for regulatory action focus; perform risk modeling for compliance verification; and, demonstrate progress toward continued improvement of safety and environmental outcomes.

Priority	Type	Program
A robust regulatory framework for the North.	Previously committed to	Energy Regulation

Description

Why is this a priority?

The NEB is the federal body responsible for regulating oil and gas exploration and production activities in Canada Lands[2] not otherwise regulated under joint federal/provincial accords. In 2011, the NEB conducted a comprehensive review of the regulatory framework for Arctic offshore drilling, which resulted in the development of filing requirements for offshore drilling in the Canadian Arctic (i.e., the Arctic Review). During the Arctic Review, the NEB committed to reviewing and strengthening its regulatory framework for the North to ensure that future decisions on applications will be made in a manner that addresses the safety of workers and the public and the protection of the environment.

Plans for meeting the priority

In addition to having a clear legal mandate and the authority it needs to regulate, the robustness of the NEB's regulatory framework hinges on:

- Proceeding with the NEB's commitments related to the Arctic Review;
- Continuing to develop trust and credibility among Northerners and Northern institutions through continued engagement;
- Clarifying expectations of regulated companies through development of guidance; and,
- Standardizing oversight tools to verify and compel compliance through improvements to the NEB compliance verification program.

2 For the purposes of this RPP, Canada Lands is defined as the Northwest Territories, Nunavut, and submarine areas, not within a province, in the internal waters of Canada, the territorial sea of Canada or the continental shelf of Canada, but does not include the adjoining area, as defined in section 2 of the *Yukon Act*.

Priority	Type	Strategic Outcome and/or Program Activity(ies)
A flexible and efficient organization able to meet new and ongoing priorities.	Previously committed to	Internal Services, Energy Regulation

Description

Why is this a priority?

- Changes to the NEB Act resulting the Government's plan for *Responsible Resource Development*, as enacted by the *Jobs, Growth and Long-Term Prosperity Act* imposed time limits and the requirement to ensure expeditious handling of applications.
- A nimble organization is required for the Board to achieve its strategic outcome and priorities in an effective and efficient manner.
- An increase in industry activity is resulting in unprecedented demand on NEB services.

Plans for meeting the priority

- Strengthen the Board's integrated planning process to better link financial and human resource allocations to programs and outcomes;
- Strengthen the NEB's risk management processes and their integration with strategic planning;
- Assess and address current and emerging resource needs through the Board's Regulatory Resourcing Framework;
- Update the Business Continuity Framework so that the delivery of essential services is not compromised by external events;
- Implement new ways of doing business that strengthen processes and streamline work, e.g., online application system improvements;
- Improve internal client services through the implementation of additional service standards and new integrated service delivery;
- Enhance strategic issues management capacity; and,
- Use multi-stakeholder advisory committees, e.g., Land Matters Group.

Risk Analysis

The NEB regulates approximately 73,000 kilometers of pipelines and about 1,400 kilometers of power lines across Canada. In 2011, these pipelines shipped approximately $104.8 billion[3] worth of crude oil and other hydrocarbons to Canadian and export customers. That same year, NEB-regulated international power lines transmitted approximately $2.1 billion of electricity into and out of Canada. Additionally, the Board's regulatory responsibilities for oil and gas exploration and related activities cover Canada Lands[4] not otherwise regulated under joint federal/provincial accords.

To continually improve decision-making and facilitate strong management practices in this environment, the NEB integrates risk management in all functions across the organization. This integration occurs strategically and operationally. The key corporate-wide strategic risks facing the Board are listed below together with risk mitigation activities. All risks have the potential to affect the achievement of the NEB's strategic outcome and expected results at the program level.

Environmental protection and safety: There is a risk of an incident with respect to NEB regulated company activities resulting in injury or environmental damage. This would be detrimental to those Canadians affected. Also, this could cause decreased confidence in the NEB as an effective regulator and a loss of reputation for the NEB and the Government of Canada. In response, the NEB is implementing a risk-informed compliance verification program. The NEB is also implementing a corrective action plan monitoring for compliance verification activities together with increasing the number of inspections and safety audits it conducts per year.

Resource constraints: There is a risk that the volume of applications and demand on programs will be higher than expected. New legislated time limits for the completion of assessments will require that the NEB ensure that adequate resources are efficiently allocated. In response, the NEB will regularly monitor workloads and priorities, reassigning resources as required. Staffing plans and internal hearing forecasts will be regularly reviewed and updated so that resources are available and in place.

Changes in public interest: There is a risk that the public interest changes in a way that leaves the Board unable to factor those changes in a timely manner when it carries out its statuary mandate. The public interest is inclusive of all Canadians and refers to a balance of economic, environmental and social considerations that changes as a society's values and preferences evolve over time. In response, the Board will monitor change in the public interest using evidence filed with the Board, reports, media and policy debates, as well as engage stakeholders to ensure their views are understood resulting in the Board's ability to adapt to changing public expectations.

3 The value is derived from annual throughputs and the weighted average yearly commodity price

4 For the purposes of this RPP, Canada Lands is defined as the Northwest Territories, Nunavut, and submarine areas, not within a province, in the internal waters of Canada, the territorial sea of Canada or the continental shelf of Canada, but does not include the adjoining area, as defined in section 2 of the *Yukon Act*.

Loss of reputation as a regulator: There is a risk that the Board will be unable to maintain public confidence if its actions are not considered expert, efficient, effective and independent. In response, the Board will continue to issue decisions that are responsive, unbiased, transparent and evidence-based. Data management processes will be strengthened so that regulatory compliance remains robust. The Board will continue to refrain from commenting on energy policy issues, its role being one of implementing policy choices affirmed by legislation and regulations. A new system of Administrative Monetary Penalties will be implemented as an additional tool for enforcing regulatory compliance. Enforcement measures taken against companies will be made available to the public on the NEB website to enhance transparency. We will continue posting documents related to Board-initiated safety and environmental compliance actions to our website.

Inability to recruit and retain staff: There is a risk that the NEB will be unable to compete with industry and other employers to attract and retain the skilled staff required to deliver its mandate. In response, the Board will continue to implement its People Strategy as well as other human resources initiatives that promote strong management practices, strategic recruitment, investment in people and effective work-life balance principles.

Inability to deliver effective internal services: There is a risk that an ineffective alignment of the Board's internal services and regulatory programs will impact the NEB's ability to proactively manage program delivery and internal and external challenges. In response, the Board will continue to strengthen internal/administrative functions such as integrated planning, risk management and program evaluation. The Board will also update its Business Continuity Framework so that the delivery of essential services is not compromised by external events.

Planning Summary

Financial Resources (Planned Spending – $ millions)

Total Budgetary Expenditures (Main Estimates) 2013-2014	Planned Spending 2013-2014	Planned Spending 2014-2015	Planned Spending 2015-2016
62.4	66.9	65.5	63.3

Human Resources (Full-Time Equivalents – FTE)

2013-2014	2014-2015	2015-2016
427.6	423.6	423.6

Planning Summary Table for Strategic Outcomes ($ millions)

Strategic Outcome	Program	Actual Spending 2010-2011	Actual Spending 2011-2012	Actual Spending 2012-2013[5]	Planned Spending			Alignment to Government of Canada Outcomes[6]
					2013-14	2014-15	2015-16	
Pipelines, power lines, energy development and energy trade are regulated in the Canadian public interest.	Energy Regulation	26.9	34.9	37.0	38.6	38.9	36.7	Strong Economic Growth
	Energy Information	6.3	8.3	8.8	8.1	7.8	7.8	Strong Economic Growth
Total Planned Spending		33.2	43.2	45.8	46.7	46.7	44.5	

5 The amount should reflect the department's best estimates of its cash expenditures—in other words, what the department would expect to see published in the upcoming Public Accounts.

6 Information on departmental alignment to Government of Canada outcomes is available on the Secretariat's website.

Planning Summary Table for Internal Services ($ millions)

Program	Actual Spending 2010-2011	Actual Spending 2011-2012	Forecast Spending 2012-2013[7]	Planned Spending		
				2013-14	2014-15	2015-16
Internal Services	25.6	21.2	22.6	20.2	18.8	18.8
Sub –Total	**25.6**	**21.2**	**22.6**	**20.2**	**18.8**	**18.8**

Planning Summary Table Total ($ millions)

Strategic Outcome(s) Program(s), and Internal Services	Actual Spending 2010-2011	Actual Spending 2011-2012	Forecast Spending 2012-2013[8]	Planned Spending		
				2013-14	2014-15	2015-16
Total	**58.8**	**64.4**	**68.4**	**66.9**	**65.5**	**63.3**

Expenditure Profile

The NEB is funded through parliamentary appropriations. The Government of Canada recovers approximately 90 percent of the appropriation from the regulated industry. The revenues are deposited directly into the Consolidated Revenue Fund. This process is regulated by the *Cost Recovery Regulations* under the NEB Act.

The NEB spending trend shows expenditure increases until 2012-13, after which a gradual decrease in planned spending is expected.

In 2011-12, spending increased over the previous two fiscal years as the NEB realized the full impact of the transfer in jurisdiction of the NGTL system and finished staffing the additional FTE positions. As well, spending increased due to new funds received for the Arctic Review initiative.

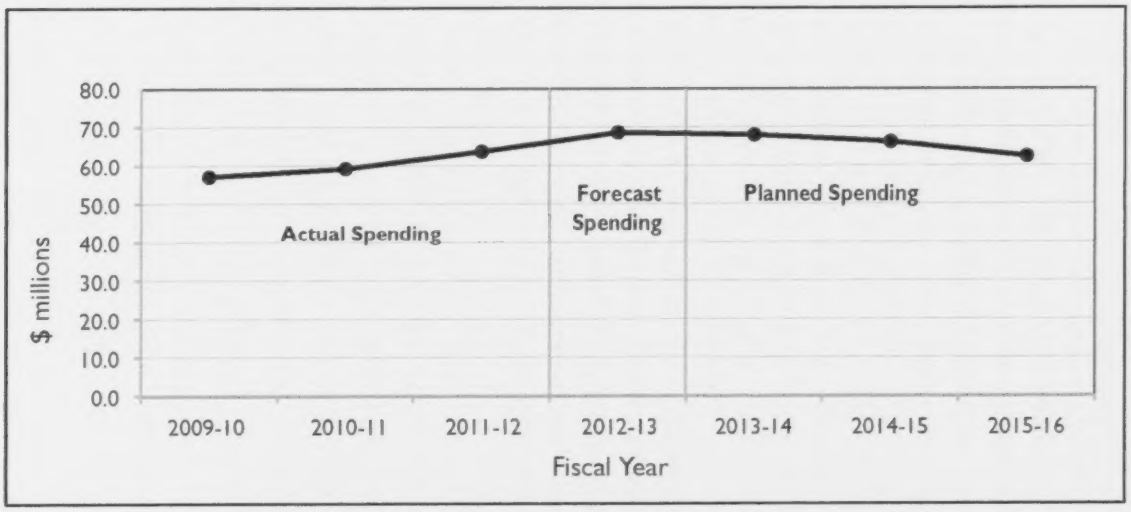
Additional funds were received in 2012-13 to enhance NEB safety and security programs. Funding was also provided to cover special allowances. In the absence of a current collective agreement these funds are provided in year and therefore were not part of the forecasted spending for 2012-13.

7 The amount should reflect the department's best estimates of its cash expenditures—in other words, what the NEB would expect to see published in the upcoming Public Accounts.

8 The amount should reflect the department's best estimates of its cash expenditures—in other words, what the NEB would expect to see published in the upcoming Public Accounts.

Moving into 2013-14 and 2014-15, planned spending is anticipated to decrease. The overall reduction in allocation and spending is due partly to the collective bargaining process. The NEB did not receive up-front funding to continue special allowances when the collective agreement expired in October 2011. Special allowance funding is calculated and provided as part of the in-year process of Supplementary Estimates and therefore is not included in the forecast for planned spending. Any future provisions for special allowances are subject to a collective bargaining process. However, this overall decrease in planned spending will be partially offset in 2013-14 and 2014-15 by increased costs for the Participant Funding Program, which will receive an additional $0.75 million and $2.2 million respectively due to a projected high hearing workload.

Departmental Spending Trend



Estimates by Vote

For information on our organizational appropriations, please see the *2013–14 Main Estimates* publication.

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome

The regulation of pipelines, power lines, energy development and energy trade contributes to the safety of Canadians, the protection of the environment and efficient energy infrastructure and markets, while respecting the rights and interests of those affected by NEB decisions and recommendations.

Program: Energy Regulation

This program provides the regulatory framework under which the NEB carries out its mandate and achieves part of its strategic outcome. Specifically, it enables Canadian federally regulated energy infrastructure to be developed and supervised throughout its lifecycle. The regulatory framework includes components such as setting expectations for industry and others, monitoring and enforcing compliance with requirements, measuring performance of the NEB's regulatory framework and focusing on continual improvement. The authority for this program is derived from the *National Energy Board Act*, the *Canada Oil and Gas Operations Act*, the *Canada Petroleum Resources Act*, the *Canada Labour Code* and other associated regulations and guidelines. Energy regulation provides Canadians with safe, reliable and efficient energy supply.

Sub-program: Energy Regulation Development

This sub-program provides the energy sector and affected stakeholders with the regulatory expectations required for the development and operation of energy infrastructure and for oil and gas exploration and development activities in frontier and offshore areas. The NEB develops and communicates regulations, guidance materials and related processes to ensure its regulatory expectations are clear and useful. The NEB actively seeks opportunities for improvement through amendments to regulations and guidance, non-mandatory goals and guidance, and other direction provided from time to time.

Sub-program: Energy Regulation, Compliance Monitoring and Enforcement

Through this sub-program, the NEB makes informed decisions and recommendations on issues and applications related to energy development, energy infrastructure, energy transportation, energy trade and related activities. As an independent regulatory tribunal, the NEB actively involves those affected by its regulatory decisions through public hearings and other engagement activities.

Through risk informed compliance verification activities, the Board enforces compliance with regulatory requirements and expectations such as those set out in the terms and conditions of approvals. The NEB conducts its monitoring and enforcement activities under seven compliance protection programs: integrity, emergency management, safety management

(which includes damage prevention), finance and economics, respecting rights and interests, security, and environmental protection. Through monitoring and enforcement, the NEB holds regulated entities accountable for results in the Canadian public interest. The public interest is inclusive of all Canadians and refers to a balance of economic, environmental and social considerations that changes as society's values and preferences evolve over time.

Financial Resources ($ millions)

Total Budgetary Expenditures (Main Estimates) 2013-2014	Planned Spending 2013-2014	Planned Spending 2014-2015	Planned Spending 2015-2016
33.6	38.6	38.9	36.7

Human Resources (Full-Time Equivalent – FTE)

2013-2014	2014-2015	2015-2016
251.5	249.2	249.2

Energy Regulation Program Expected Results	Performance Indicators	Targets
Regulated activities are conducted in accordance with regulatory requirements.	Number of inspections conducted per fiscal year	150
	Percent of planned compliance activities that are completed	100%
	Number of audits conducted per fiscal year	6
Energy Regulation Development sub-program Expected Results	**Performance Indicators**	**Targets**
Comprehensive regulatory framework	Development and review of a Regulatory Continual Improvement Plan	Annual review
	The NEB conducts research into regulatory gaps and issues, as well as the evolution of best practices for the existing regulatory framework	One research project per year

Energy Regulation, Compliance Monitoring and Enforcement sub-program Expected Results	Performance Indicators	Targets
Fair and transparent application assessment.	Percent of successful judicial appeals related to fairness or legal principles	Zero
Timely application assessment	Percent of decisions issued within legislated time limits	100%
Regulated companies are held accountable for results in the Canadian public interest	Percent of non-compliances addressed by the NEB	100%

Planning Highlights

The planning highlights reflect key priorities for the NEB in 2013-14. In support of the **Energy Regulation Program**, the NEB will:

- Implement the changes to the NEB Act resulting from changes to the *Jobs, Growth and Long-term Prosperity Act;*
- Complete the NEB Action Plan on Safety and Environmental Protection; and,
- Continue taking action with respect to Red Tape Reduction initiatives.

In support of a **comprehensive regulatory framework**, the NEB will:

- Clarify management system requirements under the NEB *Onshore Pipeline Regulations, 1999;*
- Clarify damage prevention requirements under the *National Energy Board Act;*
- Revise import and export application regulation;
- Develop and implement a system of administrative monetary penalties;
- Clarify expectations of regulated companies for exploration and development activities through development of guidance;
- Standardize oversight tools to verify and to compel company compliance during exploration and development activities through improvements to the NEB compliance verification program.

In support of **fair and transparent application assessments** and **timely application assessment**, the NEB will:

- Monitor time limits and use enhanced tracking tools for applications;

- Implement efficiencies in processing applications to ensure legislated time limits are met by:
  - Enhancing processing of export and import applications to address amendments in Part VI of the NEB Act contained in the *Jobs, Growth and Long-term Prosperity Act.*
- Use the Land Matters Group to provide input into regulatory matters;
- Continue to develop trust and credibility among Northerners and Northern institutions through continued engagement.

In support of **holding regulated companies accountable for results in the Canadian public interest**, the NEB will:

- Increase the number of inspections conducted per fiscal year from 100 to 150;
- Increase the number of audits conducted per fiscal year from 3 to 6;
- Improve the development of data collection and analysis to improve reporting on safety and environmental performance.

The above activities support the achievement of the expected result for the Energy Regulation Program: regulated activities are conducted in accordance with regulatory requirements.

Program: Energy Information

Under this program, the supply, demand, production, development, transmission and trade of energy are analyzed to ensure the requirements of Canadians are appropriately met. Advice is provided on energy issues of interest. The Board uses energy information to inform its regulatory decisions and to produce publicly available assessments of energy trends, events and issues that may affect Canadian energy markets and the supply and demand for energy.

Financial Resources ($ millions)

Total Budgetary Expenditures (Main Estimates) 2013-2014	Planned Spending 2013-2014	Planned Spending 2014-2015	Planned Spending 2015-2016
7.8	8.1	7.8	7.8

Human Resources (Full-Time Equivalent – FTE)

2013-2014	2014-2015	2015-2016
57.5	56.9	56.9

Program Expected Results	Performance Indicators	Targets
Canadians access energy related analysis and information	Number of visits to the Energy Information webpage or material per fiscal year	≥ 500,000

Planning Highlights

The Energy Information Program will be different in 2013-14 due to changes in Part VI of the NEB Act, which sets out processes for the regulation of energy exports and imports. The details of the Board's program are currently being revised in accordance with the new legislative mandate. In support of the Program, the Board will continue to monitor developments in energy markets, gather and publish energy market statistics and publish analyses to inform Canadians on energy markets. These published analyses will include:

- *Canada's Energy Future to 2037* – a comprehensive report examining trends in Canadian supply and demand for energy;
- *Short-term Natural Gas Deliverability 2013-2015* – an examination of trends in the discovery and development of natural gas resources;
- Other reports examining specific aspects of Canadian energy market development.

Program: Internal Services

Internal Services are groups of related activities and resources administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Financial Resources ($ millions)

Total Budgetary Expenditures (Main Estimates) 2013-2014	Planned Spending 2013-2014	Planned Spending 2013-2014	Planned Spending 2013-2014
21.0	20.2	18.8	18.8

Human Resources (Full-Time Equivalent – FTE)

2013-2014	2014-2015	2015-2016
118.6	117.5	117.5

Planning Highlights

To ensure the **NEB has the capacity to effectively deliver its mandate**, the Board will:

- Promote strategic management practices by implementing the 2013-16 People Strategy focusing on attraction and retention.
- Implement the Regulatory Resourcing Framework.
- Strengthen the Board's integrated planning process to better link financial and human resources allocations to activities and outcomes.
- Strengthen the Board's risk management processes and its integration with strategic planning.
- Manage the relocation of the NEB's Calgary office in 2014 in a manner that causes the least disruption for NEB clients and staff.

Section III
Supplementary Information

Financial Highlights

Future-Oriented Condensed Statement of Operations and Department Net Financial Position ($ millions)
For the Year (ended March 31)

	$ Change	Forecast 2013-2014	Estimated Results 2012-2013
Total Expenses	(1.1)	76.1	77.2
Total Revenues	-	-	-
Net Cost of Operations before government funding and transfers	**(1.1)**	**76.1**	**77.2**
Departmental net financial position	(0.1)	(3.9)	(3.8)

Future-Oriented Condensed Statement of Financial Position ($ millions)
For the Year (ended March 31)

	$ Change	Forecast 2013-2014	Estimated Results 2012-2013
Total net liabilities	(2.8)	15.8	18.6
Total net financial assets	(3.0)	5.8	8.8
Department net debt	0.2	10.0	9.8
Total non-financial assets	0.1	6.1	6.0
Departmental net financial position	(0.1)	(3.9)	(3.8)

Future-Oriented Financial Statements

These future-oriented financial highlights are prepared on an accrual basis to strengthen accountability and to improve transparency and financial management. The amounts presented above differ from the amounts presented in the tables in Sections I and II of this document, which are completed on a cash basis.

The Future-oriented Statement of Operations and associated notes can be found on the NEB's website[9].

List of Supplementary Information Tables

All electronic supplementary information tables listed in the *2013-14 Reports on Plans and Priorities* can be found on National Energy Board's website[10].

- Greening Government Operations;
- Disclosure of Transfer Payment Programs (TPPs) under $5 million;
- Sources of Non-Respendable Revenue; and,
- Upcoming Internal Audits and Evaluations over the next three fiscal years.

Tax Expenditures and Evaluations Report

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance[11].

9 http://www.neb-one.gc.ca/clf-nsi/rpblctn/rprt/plnprrt/plnprrt-eng.html

10 http://www.neb-one.gc.ca/clf-nsi/rpblctn/rprt/plnprrt/plnprrt-eng.html

11 http://www.fin.gc.ca/purl/taxexp-eng.asp

Section IV
Other Items of Interest

Organizational Contact Information

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Toll Free:	1-800-899-1265
Fax:	403-292-5503
Toll Free Fax:	1-877-288-8803
TTY (teletype):	1-800-632-1663

Additional Information

NEB Service Standards

As part of its measurement plan, the NEB has established service standards which identify specific delivery targets for key services. Meeting service standard targets consistently and with quality results reflects the NEB's commitment to efficient and effective regulatory processes.

More information on the NEB service standards is available on the NEB's website.[12]

NEB Strategic Plan

The NEB's three-year Strategic Plan is available on the NEB's website.[13]

12 Service standards are available on the NEB's website under "Who we are and our governance." http://www.neb-one.gc.ca

13 The NEB Strategic Plan is available on the NEB's website under "Who we are and our governance." http://www.neb-one.gc.ca